



TO: WIB Directors
WIB Fiscal Agents
Grant Recipients

FROM: Monty Combs, Deputy Commissioner/Controller

DATE: June 29, 2005

SUBJECT: DWD Commissioner's Directive 2004-44
Grant Annual Settlement/Closeout Instructions

RE: All funding sources administered by DWD

PURPOSE: The purpose of this communication is to instruct recipients to officially report expenditures for the period ending June 30, 2005.

RESCISSION: None

CONTENT: Grant Annual Settlement/Closeout Reports are required per the Grant agreement. You must submit a fiscal report identifying expenditures and unpaid claims, applicable match, stand-in costs, and program income activity. This fiscal closeout report requires three support Documents: (1) a completed trial balance, (2) summary copy of applicable General Ledger(s), and (3) the Participant Management Information System (PMIS) Workforce Service Area (WSA) report for all Workforce Investment Act services under the Department of Workforce Development (DWD) grant.

Any unspent funds, not allowed to be carried forward, are to be returned to the Indiana Department of Workforce Development with the closeout package.

Enclosed are instructions and forms to be completed.

EFFECTIVE DATE: Immediately

ENDING DATE: September 30, 2005

OWNERSHIP: DWD Grant Accounting

ACTION: Complete the grant closeout reports on the enclosed diskette. Print the closeout forms, sign where appropriate and submit an original and one (1) copy of the package with the current list of all property purchased with funds received from DWD issued grants and program income.

The closeout forms are in Excel on the diskette under filename "Closeout". When the file is open, the exhibits are at the bottom of the file as separate sheets. Click on the exhibit for which you are entering data.

Use the arrow keys to move to the appropriate area to enter the data. Save after entering data for each sheet. You can only update the unprotected cell areas.

The Closeout package for the WIA3XX grants are due August 15, 2005.

The remaining completed fiscal Annual Settlement/Closeout packages are due September 30, 2005 by the close of business. The packages are to sent certified mail, return receipt requested or hand delivered to:

Indiana Department of Workforce Development
Attention: Bill Clark, Grant Accounting Supervisor
IGCS, Room SE309
10 North Senate Avenue
Indianapolis, Indiana 46204

If you have any questions regarding the completion of the closeout package, please Judy Evitts-Jackson, at (317) 232-1917 or Scott Hood at (317) 232-1848. Please contact Mike Strain at (317) 232-1896 if you have any questions regarding the property list.

Any questions regarding this communication may be addressed to Bill Clark, Grant Accounting Supervisor, at (317) 232-1802.

EXHIBIT A
DWD TRAINING FUNDS
DOCUMENT TRANSMITTAL
CLOSEOUT

REVISION	
Yes	NO

REV. # _____

GRANT#	GRANTEE NAME & ADDRESS:	
CONTACT PERSON:	GRANT PERIOD: FROM TO	PHONE:

Check appropriate boxes. Each item must be covered. Explain fully any item not submitted. Use separate sheet(s) if necessary.

Enclosed	Will be sent separately (insert date)	Identification of Document
YES <input type="checkbox"/> NO <input type="checkbox"/>		1. Grant Status of Funds Statement Exhibit B Completed Trial Balance and General Ledger(s)
YES <input type="checkbox"/> NO <input type="checkbox"/>		2. Grantee's Release Statement Exhibit C
YES <input type="checkbox"/> NO <input type="checkbox"/>		3. Grantee's Assignment of Refunds, Exhibit D Rebates and Credits
YES <input type="checkbox"/> NO <input type="checkbox"/>		4. Inventory Letter of Certification Exhibit E (i) Certified Copy of Inventory List (ii) Property Inventory Form Exhibit E1
YES <input type="checkbox"/> NO <input type="checkbox"/>		5. Schedule of Subgrantees Exhibit F Participant Management Information System (PMIS) List
YES <input type="checkbox"/> NO <input type="checkbox"/>		6. Grant Tax Certification Exhibit G
YES <input type="checkbox"/> NO <input type="checkbox"/>		7. Grantee Program Performance Exhibit H Certification
YES <input type="checkbox"/> NO <input type="checkbox"/>		8. Signed Cash Closeout Report TFFIS ZP02 (RP13)
YES <input type="checkbox"/> NO <input type="checkbox"/>		9. Signed Accrued Expenditure/ Match Report (RP14) TFFIS ZP03
YES <input type="checkbox"/> NO <input type="checkbox"/>		10. Signed Unpaid Claimants TFFIS ZP06 (RP12)
YES <input type="checkbox"/> NO <input type="checkbox"/>		11. (i) Signed Stand-in Cost Report TFFIS XP10 (RP62) (ii) Signed Program Income/Expense Report (RP63)

I hereby certify, as evidenced by my signature below, that the information and financial data contained in this report are complete, accurate, and represent a true and documentable accounting of the activities and expenditures under the grant/contract indicated above.

Authorized Signature _____

Typed Name _____

Title _____

DATE _____

**EXHIBIT B
STATUS OF FUNDS
CLOSEOUT**

(1) GRANT PERIOD: FROM: _____ TO: _____ (2) GRANT NUMBER _____

COMPUTATION OF CASH BALANCE (round all figures to the nearest dollar):

(3)	A. TOTAL CASH RECEIVED AS OF JUNE 30, 2005. CASH REQUEST NO. _____	THRU _____	
	B. TOTAL CASH RECEIVED AFTER JUNE 30, 2005. CASH REQUEST NO. _____	THRU _____	
(4)	TOTAL CASH RECEIVED FOR THIS GRANT (3A + 3B) MUST AGREE WITH RP13.		
(5)	TOTAL UNPAID CLAIMS AS OF JUNE 30, 2005.		
(6)	TOTAL CASH EXPENDITURES FOR THIS GRANT THROUGH JUNE 30, 2005.		
(7)	TOTAL EXPENDITURES PAID AFTER JUNE 30, 2005.		
(8)	LESS REFUNDS FROM VENDORS		
(9)	TOTAL UNPAID CLAIMS AS OF SEPTEMBER 30, 2005.		
(10)	TOTAL ACCRUED EXPENDITURES (LINES 6+7-8+9). MUST AGREE WITH RP14 REPORT AND GENERAL LEDGER(S).		
(11)	TOTAL CASH RECEIVED OVER (UNDER) TOTAL ACCRUED EXPENDITURES (LINE 4 LESS LINE 10).		
(12)	ACTUAL AMOUNT REFUNDED WITH THIS CLOSEOUT. (A refund check for the total of Line 11 must accompany this closeout if Line 11 is positive).		

REMARKS:

EXHIBIT C
GRANTEE'S RELEASE STATEMENT

Pursuant to the of Grant # _____, for the period of BEGIN DATE _____ TO END DATE _____

and in consideration of the sum of _____ (Total of amounts PAID and PAYABLE) _____ dollars

_____, which has been or is to be paid under the said Grant to _____ (Grantee's Name)

hereinafter called the Grantee or to its assignees, if any, the Grantee, upon payment of the said sum by the State of Indiana hereafter called the Government, does remise, release and discharge the Government, its officers, agents and employees, of and from all liabilities, obligations, claims and demands under or arising from the said Grant, EXCEPT:

(1) Unpaid bills in stated amounts, or in estimated amounts where the exact amounts are not available, by the Grantee, as follows: _____, (If none so state, this is the total listed on TFFIS ZP06, unpaid claims)

(2) Claims, together with responsible expenses incidental thereto, based upon the liabilities of the Grantee to third parties arising out of the performance of the said Grant, which are not known to the Grantee on the date of the execution of this release and of which the Grantee gives notice in writing to the Grants Manager within the period specified in said Grant.

(3) Claims after closeout, for costs which result from the liability to pay unemployment insurance costs under a reimbursement system or to settle Workman's Compensation claims.

Signature of Authorized Official TITLE

NAME DATE

EXHIBIT D
GRANTEE'S ASSIGNMENT OF REFUNDS, REBATES AND CREDITS

Pursuant to the terms of Grant # _____, for the period of _____

and in consideration of the reimbursement of costs and payment of fees, as provided in the

said Grant and any assignment thereunder, the

(GRANTEE'S NAME)

(hereinafter called the Grantee) does hereby:

- (1) Assign, transfer, set over and release to the STATE OF INDIANA (hereinafter called the Government) all right, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the said Grant, together with all the rights of action accrued or which hereinafter accrue thereunder.
- (2) Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amount (including any interest thereon) due or which may become due, and to forward promptly to the Department of Workforce Development (DWD), Grant Accounting Section (made payable to the State for any proceeds so collected). The reasonable costs of any such action to effect collection shall constitute allowable costs when approved by DWD and may be applied to reduce any amounts otherwise payable to the Government under the terms hereof.
- (3) Agree to cooperate fully with the Government as to any claim or suit in connection with such refunds, rebates, credits or other amounts due (including any interest thereon): to execute any protest, pleading, application, power of attorney or other papers in connection therewith; and to permit the Government to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

This assignment has been executed this _____ day of _____

Authorized Signature: _____

Typed Name: _____

Title: _____

DATE _____

EXHIBIT E INVENTORY CERTIFICATION

GRANT NUMBER _____	GRANT PERIOD FROM: _____ TO: _____
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A. ☐ **GRANT AGREEMENT WITH PROPERTY**

I do hereby certify as (title) _____
of (Organization's Name) _____
that the enclosed Inventory list for the period ended indicated above is to be considered as the
"complete" inventory and lists all government property for which I am accountable, and is correct
in every respect, except for the changes contained on the attached Property Inventory Forms,
numbered _____ through _____ which are hereby submitted. This
certification assures that: all entries have been made; all data is correct; serial numbers, tag numbers,
descriptions, costs and locations are true and certified herein.

B. ☐ **GRANT AGREEMENT WITHOUT PROPERTY**

I do hereby certify as (title) _____
of (Organization's Name) _____
that no government property was furnished or acquired under the terms and conditions
of this Grant Agreement.

C. ☐ **GRANT AGREEMENT RENEWAL**

NOTE: If a renewal grant has been approved, the following statement must be certified
in addition to the Final Inventory Certification above.

I further certify that the government property identified above has been approved for use in
an on-going or follow-up Grant Agreement. The number of the on-going or follow-up
Grant Agreement Number is: _____

FOR DWD USE ONLY

STATE CERTIFICATION AND DISPOSITION NOTICE

I do hereby certify that the inventory schedules as certified above by the Grantee are the
records kept by this office and I have made or shall make the following disposition in
conformity with government property guidelines.

☐ Reassign to another entity

☐ Leave with current entity

☐ Scrap/Salvage

SIGNATURE: _____

DATE: _____

TYPED NAME AND TITLE: _____

EXHIBIT E1

[illegible]

EXHIBIT E & E1 INSTRUCTIONS

FINAL INVENTORY CERTIFICATION E INSTRUCTIONS:

Section 1. Grantee has to certify, by placing an "X" in the appropriate box:

- A. Whether there is a Grant Agreement with property.
- B. Whether there is a Grant Agreement without property.

Section 2. If the Grantee's Grant Agreement has been renewed and the Grantee has put an "X" in box (A), the Grantee must also place an "X" in box (C) and provide the on-going/follow-up grant number.

E1 INSTRUCTIONS:

In addition to the certification form, fill out the Property Inventory Forms provided, listing your inventory purchased with funds received from the State of Indiana. (WSA's must provide a certified copy of the Property Inventory Listing).

COLUMN 1: State Inventory number attached to the item.

COLUMN 2: This column is the DOL code.

COLUMN 3: The serial number assigned by the manufacturer of the item.

COLUMN 4: Description of the item (i.e., metal office desk).

COLUMN 5: FUNDING SOURCE

- A. J = JTPA
- B. P = PIC PLANNING GRANT FUNDS
- C. F = DISLOCATED WORKER FORMULA FUNDS
- D. S = DISLOCATED WORKER STATE FUNDS
- E. D = DISLOCATED WORKER DISCRETIONARY FUNDS
- F. E = EDUCATION SERVICES & COORDINATION FUNDS (8%)
- G. T = TAA FUNDS
- H. A = DEPT. OF COMMERCE SIA POOL C
- I. SW = SCHOOL - TO - WORK
- J. OS = ONE STOP
- K. WW = WELFARE - TO - WORK
- L. WP = WIA PROGRAM

COLUMN 6: Unit Cost This is the cost per item, not cost paid for several items purchased as one unit. In other words, if you paid one price for a whole computer system, you must still come up with a price for each individual component. You must determine a price for the keyboard, the display and the system unit/CPU.

COLUMN 7: COST CODE

- A. A = ACTUAL
- B. E = ESTIMATE - used when an individual price was unavailable and must be determined for each component of a unit (i.e., keyboard, display and system unit/CPU).

INVENTORY CERTIFICATION INSTRUCTIONS
PAGE 2

COLUMN 8: PURCHASE DATE

COLUMN 9: CONDITION (Excellent, Good, Fair, Poor).

COLUMN 10: GRANT RECIPIENT (GR) The 3 digit customer number assigned by the State.

COLUMN 11: LOCATION If you have more than one site that you are operating, list the city where each item is located.

COLUMN 12: CO - The 2 digit county code where each item is located.

DWD GRANTEE/CONTRACTOR
SCHEDULE OF SUBGRANTEES

Grant Number:		FROM:	TO:

SUBGRANTEE NAME	CONTRACT NUMBER	CONTRACT PERIOD	CONTRACT AMOUNT	ACCRUED EXPENDITURES
TOTAL				

EXHIBIT G

GRANT CLOSEOUT TAX CERTIFICATION STATE OF INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT

In the performance of Grant No. _____, I hereby certify that I have complied with the requirements of the law, Workforce Development, and DOL, regarding the obtaining of employer identification/account numbers; collection, payment, deposit and reporting of Federal, State and Local taxes; and the provision of W-2 forms to employees/enrollees (formerly employed under the grant). W-2 forms will be furnished as specified in Circular E, Employer's Tax Guide.

Name of Grantee

Address

Employer's Identification No.

The authorized signature on Exhibit A - Document Transmittal is indicating that applicable taxes have been paid on both staff and enrollee/participant salaries and wages.

EXHIBIT H

Grant Number	GRANTEE PROGRAM PERFORMANCE CERTIFICATION	
Report Period	From: _____ To: _____	

In order to complete the closeout process, we request that you certify the following statement:

I CERTIFY THAT GRANT FUNDS WERE SPENT IN ACCORDANCE WITH THE TERMS AND CONDITIONS REQUIRED IN THE GRANT AGREEMENT AND THE APPLICABLE ACT AND REGULATIONS. I FURTHER CERTIFY THAT OUR AGENCY HAS COMPLETED ALL CLOSEOUT ACTIONS; ACCOMPLISHED ALL PROGRAM AND FINANCIAL REQUIREMENTS; SECURED ALL REPORTS; AND RECONCILED ALL FUNDING WITH RESPECT TO SUBGRANTS WE HAVE AWARDED UNDER THE ABOVE-REFERENCED GRANT.

Authorized Signature

Title

Date

INSTRUCTIONS

CASH CLOSEOUT REPORT (ZP02)

This report lists all cash received against the Grant.

ACCRUED EXPENDITURE/MATCH REPORT (ZP03)

This is the summary of budget and net accrued expenditures for the programs by cost category for the grant period (include unpaid claims).

The Closeout (0403AS) data must be entered before you can print ZP03.

Enter on XU01, print TFFIS screen ZP03 and enclose with Closeout after signed.

UNPAID CLAIMS (ZP06)

Unpaid claimants are separated into three (3) categories or types: i.e., Indefinite Liability, Unbilled/Unpaid Costs and Pending Litigation. Each should include the dollar value of unpaid liabilities on the Accrued Expenditure Report and Status of Funds Statement.

Enter the following information

- 1. Grant number, report period, type and record number.**
- 2. Name and Address of Claimant.**
- 3. Service Description - describe the goods or services provided for which payment is pending.**
- 4. Amount - enter the exact dollar amount of the claim. In the absence of an invoice, provide an estimate.**
- 5. Reason not paid.**

Enter on TFFIS Screen (ZU06), print ZP06 and enclose with Closeout after signed.

STAND-IN COST AND PROGRAM INCOME (XP10)

Stand-In is to be reported on TFFIS Screen XU11 and Program Income/Expense is to be reported on TFFIS Screen XU12.

If you do not have Stand-In Cost or Program Income, please indicate with - Not Applicable (N/A) for Item 11 on Exhibit A.

REVISION	
Yes	NO
REV. #	
PHONE:	

GRANT#	GRANTEE NAME & ADDRESS:	REV. #
CONTACT PERSON:	GRANT PERIOD: FROM TO	PHONE:

Enclosed				Will be sent separately (insert date)	Identification of Document
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>		1. Grant Status of Funds Statement Completed Trial Balance and General Ledger(s)
					Exhibit B
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>		2. Signed Cash Closeout Report (RP13)
					TFFIS ZP02
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>		3. Signed Accrued Expenditure/Match Report (RP14)
					TFFIS ZP03
					4. Signed Unpaid Claimants (RP12)
					TFFIS ZP06
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>		5. Program Income/Expense Report Stand-In Cost Report
					TFFIS XP10
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>		6. Schedule of Subgrantees
					Exhibit F
YES	<input type="checkbox"/>	NO	<input type="checkbox"/>		7. Other Documents (Specify) Explanation

DATE _____

**EXHIBIT B
STATUS OF FUNDS
ANNUAL SETTLEMENT**

(1) GRANT PERIOD: (2) GRANT NUMBER _____
FROM: _____
TO: _____

COMPUTATION OF CASH BALANCE (round all figures to the nearest dollar):

(3)	A. TOTAL CASH RECEIVED AS OF JUNE 30, 2005 FOR THIS GRANT CASH REQUEST NO. _____ THRU _____	
	B. TOTAL CASH RECEIVED AFTER JUNE 30, 2005 AND BEFORE SEPTEMBER 30, 2005. CASH REQUEST NO. _____ THRU _____	
(4)	TOTAL CASH RECEIVED FOR THIS GRANT (3A + 3B) MUST AGREE WITH RP13.	
(5)	TOTAL UNPAID CLAIMS AS OF JUNE 30, 2005	
(6)	TOTAL/ACTUAL CASH EXPENDITURES FOR THIS GRANT/CONTRACT THROUGH JUNE 30, 2004.	
(7)	TOTAL DISBURSEMENTS JULY 01, 2005 - SEPTEMBER 30, 2005.	
(8)	LESS REFUNDS FROM VENDORS	
(9)	TOTAL UNPAID CLAIMS AS OF SEPTEMBER 30, 2005. MUST AGREE WITH RP12 REPORT.	
(10)	TOTAL ACCRUED EXPENDITURES (LINES 6+7-8+9). MUST AGREE WITH RP14 REPORT.	
(11)	TOTAL CASH RECEIVED OVER (UNDER) TOTAL ACCRUED EXPENDITURES (LINE 4 LESS LINE 10).	\$0

REMARKS:

INSTRUCTIONS

CASH CLOSEOUT REPORT (ZP02)

This report lists all cash received against the Grant. Print and sign report.

ACCRUED EXPENDITURE/MATCH REPORT (ZP03)

This is the summary of budget and net accrued expenditures for the programs by cost category for the grant period (include unpaid claims).

The Closeout (0406AS) data must be entered before you can print ZP03.

Enter on XU01, print TFFIS screen ZP03 and enclose with Closeout after signed.

UNPAID CLAIMS (ZP06)

Unpaid claimants are separated into three (3) categories or types: i.e., Indefinite Liability, Unbill Costs and Pending Litigation. Each should include the dollar value of unpaid liabilities on the A Expenditure Report and Status of Funds Statement.

Enter the following information

- 1. Grant number, report period, type and record number.**
- 2. Name and Address of Claimant.**
- 3. Service Description - describe the goods or services provided for which payment is pending.**
- 4. Amount - enter the exact dollar amount of the claim. In the absence of an invoice, provide an estimate.**
- 5. Reason not paid.**

Enter on TFFIS Screen (ZU06), print ZP06 and enclose with Closeout after signed.

STAND-IN COST AND PROGRAM INCOME (XP10)

Stand-In Cost is to be reported on TFFIS Screen XU11 and Program Income/Expense is to be reported on TFFIS Screen XU12.

If you do not have Stand-In Cost or Program Income, please indicate with - Not Applicable (N/A) Item 5 on Exhibit A.

EXHIBIT F

DWD GRANTEE/CONTRACTOR SCHEDULE OF SUBGRANTEES

Grant Number: _____

Grant Period: **FROM:** **TO:**

SUBGRANTEE NAME	CONTRACT NUMBER	CONTRACT PERIOD	CONTRACT AMOUNT	ACCRUED EXPENDITURES
TOTAL				